

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
45 CHENELL DRIVE
P.O. BOX 637
CONCORD, NEW HAMPSHIRE 03302-0637

**NEW HAMPSHIRE
Non-Resident Personal
Property Transfer Tax
Booklet**

This booklet contains:

General Instructions

FORM DP-146

FORM DP-146-ES

FORM DP-147

From the Commissioner

Dear Taxpayer:

Enclosed are the New Hampshire tax forms and instructions necessary for filing your Non-Resident Personal Property Transfer Tax Return and estimated payments. Since it is a goal of this department to streamline the process of paying taxes, any comments or suggestions are always welcome.

There are a few areas which I would like to highlight for you:

NEW HAMPSHIRE NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX RETURN: A tax return is now required for deaths after July 31, 1991 for any non-resident decedent owning tangible personal property in New Hampshire. The return is due 9 months from the date of death.

EXTENSIONS: To obtain an extension of time to file Form DP-146, an extension request, Form DP-147, must be filed with the department prior to the due date of the return.

* Please note however, that an extension of time to file a return does not extend the time to pay the tax.

NEED HELP OR FORMS: The Estate & Legacy Bureau provides taxpayer assistance between 8:00 a.m. and 4:30 p.m. every workday. If you need additional forms or information, please call (603) 271-2580.

Stanley R. Arnold, Commissioner

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION

APPLICATION FOR 6-MONTH EXTENSION OF TIME TO FILE

A PROBATE COURT APPROVED EXTENSION (FORM 77-A) WILL NOT BE ACCEPTED AS AN EXTENSION TO FILE THE DP-146 NEW HAMPSHIRE NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX RETURN

IMPORTANT: The N.H. Department of Revenue Administration requires a form DP-147 Extension of Time to File for all tax returns for taxpayers unable to meet the 9 month filing requirement.

WHEN TO FILE: This form must be postmarked on or before the due date of the return in order to receive a 6 month extension of time to file the return.

ADDITIONAL TIME: Extension requests for a period in excess of 6 months must be accompanied by a letter of explanation.

WHERE TO FILE: The N.H. Department of Revenue Administration, 45 Chenell Drive, P.O. Box 637, Concord, N.H. 03302-0637.

NEED HELP: Call the N.H. Department of Revenue Administration, Estate and Legacy Bureau (603) 271-2580. For hearing or speech impaired call TDD Access: Relay NH 1-800-735-2964.

An extension of time for filing a return shall NOT extend the time for the payment of the tax due.

Estate of:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Decedent's Social Security No.	Date of Death
Domicile at date of death:	ADDRESS	CITY/TOWN	STATE	COUNTY	Probate No.
Name of Executor/Administrator:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Executor's Social Security No. or FEI No.	
Executor/Administrator:	ADDRESS	CITY/TOWN	STATE	ZIP CODE	

TAX PAYMENT SCHEDULE

USE WHOLE DOLLARS

- | | | |
|---|--|---|
| 1 | Enter 100% of the tax determined to be due | 1 |
| 2 | LESS: Credits and payments of estimated tax | 2 |
| 3 | BALANCE DUE: Make check payable to the State of New Hampshire | 3 |

Send remittance with this form. DO NOT USE the estimate form (DP-146 ES) when requesting an extension.

Under penalties of perjury, I declare that I have examined this application, and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

FOR OFFICE USE ONLY

Signature _____ Date _____

MAIL
TO: NH DEPT REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

**NEW HAMPSHIRE NON-RESIDENT
Personal Property Transfer Tax Return
General Instructions**

**WHO MUST FILE
A RETURN**

The executor or administrator of any non-resident decedent owning tangible personal property in New Hampshire must file a New Hampshire Non-Resident Personal Property Transfer Tax Return. A non-resident decedent is someone who did not claim New Hampshire as their legal residence. Tangible personal property is personal property which has physical substance such as furniture, boat, car, etc. Stocks or bank accounts are **not** tangible personal property.

WHAT TO FILE

You must file the DP-146 New Hampshire Non-Resident Personal Property Transfer Tax Return along with full payment of tax within 9 months from the decedent's date of death. If the return cannot be filed on time, then:

- File Form DP-147 to request a 6 month extension of time to file the return; and
- Pay the full amount of the tax due.

If more than a 6 month extension is needed, then attach a letter of explanation.

WHEN TO FILE

The New Hampshire Non-Resident Personal Property Transfer Tax Return and payment are due 9 months from the decedent's date of death.

**WHERE TO FILE
RETURNS AND
MAIL PAYMENTS**

N.H. Department of Revenue Administration
P.O. Box 637
Concord, New Hampshire 03302-0637

TAX DOCUMENTS MAY NOT BE FAXED TO THE DEPARTMENT.

**CONFIDENTIAL
INFORMATION**

Tax information which is disclosed to the New Hampshire Department of Revenue Administration, either on returns or through department investigation, is held in strict confidence by law. However, the Department of Revenue Administration, the Internal Revenue Service, and other states have agreements under which tax information is exchanged. This is to verify the accuracy and consistency of information reported on federal and state tax returns. The New Hampshire Non-Resident Personal Property Transfer Tax Return and supporting schedules are confidential even though such information is public record at the Probate Courts.

**EXTENSION
TO FILE**

The New Hampshire Department of Revenue Administration requires Form DP-147, a 6 month Extension of Time to File, for all New Hampshire Non-Resident Personal Property Transfer Tax Returns for taxpayers unable to meet the 9 month filing requirement. The DP-147 must be filed with the department prior to the due date of the return in order to be considered timely. Extension requests for a period in excess of 6 months must be accompanied by a letter of explanation. A Probate Court approved extension (Form 77a) will not be accepted as an extension to file the DP-146 New Hampshire Non-Resident Personal Property Transfer Tax Return.

**PAYMENT OF
ESTIMATED TAX**

An executor or administrator may make an estimated payment of the tax liability using DP-146-ES, Estimate Payment form.

**ROUNDING OFF TO
WHOLE DOLLARS**

Money items on all New Hampshire Non-Resident Personal Property Transfer Tax forms may be rounded off to the nearest whole dollar.

**NEED FORMS
OR HELP**

Forms are available at each county Probate Court or by calling the Department's forms line (603) 271-2192, 24 hours a day, 7 days a week. For taxpayer assistance, call the New Hampshire Department of Revenue Administration Estate and Legacy Bureau at (603) 271-2580, Monday through Friday, 8:00 a.m. to 4:30 p.m. Hearing and/or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

NEW HAMPSHIRE NON-RESIDENT
Personal Property Transfer Tax Return
LINE-BY-LINE INSTRUCTIONS

STEP 1 Type or print the name of the decedent, the domicile of the decedent at date of death, the decedent's social security number, the date of death, and the probate number, if applicable. Type or print the executor's or administrator's name, address and social security number or federal employer identification number.

STEP 2 Complete this section if someone other than the executor or administrator will represent the estate on matters dealing with this tax return.

STEP 3 Check the Initial Return box only if this is the first DP-146 that has ever been filed. Check the Amended Return box if this is the second (or additional) return that has been filed for this estate. Attach a copy of approved extension request.

STEP 4 Column (A) - Enter a description of the personal property held on behalf of the non-resident decedent.
Column (B) - Enter the city or town where the property is located.
Column (C) - Indicate whether the property was jointly or individually held by placing an X in the appropriate column.
Column (D) - Enter the fair market value of the property as of the decedent's date of death. If jointly held, enter the fair market value of the decedent's share of the property as of the date of death.
If there are insufficient lines to list all property held, attach a supplemental schedule using the same format. Enter, on Line 8, the total amount from the supplemental schedule.

STEP 5 Line 9 - Enter the total of Column D, Lines 1 through 8.
Line 10 - Multiply Line 9 by the 2% tax rate and enter the amount on Line 10.
Line 11(a) - Enter the amount of estimated tax paid with Form DP-146-ES.
Line 11(b) - Enter the amount paid with Form DP-147 application for extension.
Line 11(c) - Enter the amount paid with the original return.
Line 11(d) - Enter any other credits or payments and attach an explanation.
Line 11 - Enter the sum of Lines 11(a) through 11(d).
Line 12 - Enter the amount of Line 10 less Line 11.
Line 13(a) - Interest is calculated on the balance of tax due from the original due date to the date paid. The interest rate is 11% per year for the time periods after 1/1/98. The interest rate for any period prior to 1/1/98 is 15%.

$$\frac{\text{Tax Due (Line 7)}}{\text{Number of Days after 12/31/97}} \times \text{Interest Due} \times .0003 = \text{Interest Due} \quad \text{Enter on Line 13(a).}$$

For the number of days prior to 1/1/98 interest is calculated at 15%.

$$\frac{\text{Tax Due (Line 7)}}{\text{Number of Days before 1/1/98}} \times \text{Interest Due} \times .0004 = \text{Interest Due} \quad \text{Enter on Line 13(a).}$$

Line 13(b) - A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due and the failure to pay is due to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.
Line 13(c) - A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due (Line 12) or \$10, whichever is greater, for each month or part thereof, that the return remains unfilled. The total amount of this penalty shall not exceed 25% of the balance of tax due (Line 12) or \$50; whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.
Line 13 - Enter the total of Lines 13(a), 13(b) and 13(c).
Line 14 - If the total tax (Line 10) plus interest and penalties (Line 13) is greater than the amount previously paid (Line 11), then enter the balance due. If less than \$1.00, do not pay, but still file the return. To ensure that the check is credited to the proper account, please put the executor's/administrator's identification number and the decedent's name on the check.
Line 15 - If the total tax (Line 10) plus interest and penalties (Line 13) is less than the amount previously paid (Line 11), then you have overpaid the tax and a refund is due. Enter the amount on Line 15. Please allow 12 weeks for processing your refund.

STEP 6 The return must be dated and signed by the executor or administrator. If the return was completed by a paid preparer, then the preparer must also sign and date the return. The preparer must also enter their identification number and complete address.

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
NEW HAMPSHIRE NON-RESIDENT
PERSONAL PROPERTY TRANSFER TAX RETURN

STEP 1	Estate of:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Decedent's Social Security No.	Date of Death
	Domicile at date of death:	STREET	CITY/TOWN	STATE	COUNTY	Probate No.
	Name of Executor/Administrator:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Executor/Administrator Social Security or FEI No.	
	Executor/Administrator Address:	STREET	CITY/TOWN	STATE	ZIP CODE	

STEP 2	Authorization is granted to the representative listed below to receive confidential tax information under RSA 21-J:14 and to act as the estate's representative before the N.H. Department of Revenue Administration.	
	Name of Representative:	Address: Street, City/Town, State and Zip Code (Area Code) Telephone No.
	Signature of Executor/Administrator:	

STEP 3	Did the decedent own any real estate in New Hampshire? yes_____ no_____ If yes, list location_____
	Does the decedent 's gross estate total \$600,000 or more through 1997 or \$625,000 or more through 1998 or \$650,000 or more through 1999? yes_____ no_____ If yes, a NH 706 Estate Return must be filed.
	Is this an <input type="checkbox"/> Initial Return or <input type="checkbox"/> Amended Return?

STEP 4	PERSONAL PROPERTY LOCATED IN NEW HAMPSHIRE				
	A DESCRIPTION OF PERSONAL PROPERTY	B LOCATION OF PROPERTY	C OWNERSHIP JOINT INDIVIDUAL		D FAIR MARKET VALUE OF PROPERTY
	1				
	2				
	3				
	4				
	5				
	6				
	7				
	8				

STEP 5	9 TOTAL TAXABLE ESTATE (Total of Lines 1-8, Column D)	9	
	10 N.H. Non-Resident Personal Property Transfer Tax (Line 9 x 2%)	10	
	11 Credits:		
	(a) Estimated tax paid	11(a)	
	(b) Tax paid with application for extension	11(b)	
	(c) Tax paid with original return	11(c)	
	(d) Other credits or payments (Attach explanation)	11(d)	
	11 TOTAL CREDITS	11	
	12 Balance of tax due (Line 10 less Line 11)	12	
	13 Additions to tax:		
(a) Interest	13(a)		
(b) Failure to pay	13(b)		
(c) Failure to file	13(c)		
13 TOTAL ADDITIONS TO TAX	13		
14 Balance Due (Line 12 plus Line 13)	14		
15 Refund Due (Line 11 less Line 10 adjusted by Line 13)	15		

STEP 6	Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

For Office Use Only

Signature of Executor/Administrator	Date	Signature of preparer if other than Executor/Administrator	Date
		Preparer's Identification Number	
		Preparer's Address	
		City/Town, State and Zip Code	

MAIL
TO: NH DEPT REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

ESTIMATE FOR NEW HAMPSHIRE NON-RESIDENT
PERSONAL PROPERTY TRANSFER TAX

WHEN: An estimate payment of the tax is due 9 months from date of death, even if the tax is under extension.

WHERE: NH Department of Revenue Administration, PO Box 637, Concord, NH 03302-0637.

IMPORTANT: Interest will be charged in accordance with RSA 21-J:28 if the required estimate is not timely filed.

NEED HELP: Call the N.H. Department of Revenue Administration, Estate and Legacy Bureau (603) 271-2580. For hearing or speech impaired call TDD Access: Relay NH 1-800-735-2964.

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THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED NON-RESIDENT PERSONAL
PROPERTY TRANSFER TAX

PAYMENT VOUCHER
Due: Nine Months From
Date of Death

Please Print or Type

Estate of:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Decedent's Social Security No.	Date of Death
Domicile at date of death:	ADDRESS	CITY/TOWN	STATE	COUNTY	Probate Number
Name of Executor/Administrator:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Executor/Administrator Social Security or FEI No.	
Executor/Administrator:	ADDRESS	CITY/TOWN	STATE	ZIP CODE	

For Office Use Only

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO: **THE STATE OF NEW HAMPSHIRE**

MAIL
TO: NH DEPT REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

Amount of Payment \$

..... cut along this line

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED NON-RESIDENT PERSONAL
PROPERTY TRANSFER TAX

PAYMENT VOUCHER
Due: Nine Months From
Date of Death

Please Print or Type

Estate of:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Decedent's Social Security No.	Date of Death
Domicile at date of death:	ADDRESS	CITY/TOWN	STATE	COUNTY	Probate Number
Name of Executor/Administrator:	LAST NAME	FIRST NAME	MIDDLE INITIAL	Executor/Administrator Social Security or FEI No.	
Executor/Administrator:	ADDRESS	CITY/TOWN	STATE	ZIP CODE	

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Amount of Payment \$